

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 77-98 (as amended)

Introduced by Councilman Spry and
Council President Freeman at request of County Executive

Legislative Day No. 77-28 Date: September 13, 1977

AN EMERGENCY ACT to repeal in their entirety Sections 486, 487, 488, 489, 489A, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 504A, 505, 506, 512, 516, 517, 518, 519, 520 and 520A of the Code of Public Local Laws of Harford County (1965 Edition, as amended), heading, Taxes and County Treasurer, and to REPEAL SECTIONS 11-20 THROUGH 11-25 OF ARTICLE 2, HEADING, REAL PROPERTY TAX CREDITS, OF CHAPTER 11, HEADING, FINANCE AND TAXATION, OF THE HARFORD COUNTY CODE, AND TO enact in lieu thereof new Chapter 11; heading, Finance and Taxation; said Chapter to include Article 1; heading, In General; and Article 2; heading, County Treasurer; said Chapter and Articles to be added to the Harford County Code; and to NEW ARTICLE 1, HEADING, IN GENERAL, AND TO ADD NEW SECTIONS 11-38 AND 11-40 TO ARTICLE 2, HEADING, REAL PROPERTY TAX CREDITS, ALL TO BE ADDED TO CHAPTER 11, HEADING, FINANCE AND TAXATION, OF THE HARFORD COUNTY CODE, AND TO provide for the codification of various Harford County Charter provisions which affect County financial operations; to provide for the definition of terms; budget procedures; County taxes; appropriation of funds; tax accounts; tax sales; tobacco taxes; tax exemptions; and generally relating to finance and taxation in Harford County, Maryland.

By the Council, September 13, 1977

Introduced, read first time, ordered posted and public hearing scheduled

on: October 11, 1977

at: 7:00 p.m.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and Notice of time and place of hearing and Title of Bill having been published according to the Charter, a public hearing was held on October 11, 1977 and concluded on October 11, 1977.

Angela Markowski, Secretary

BILL NO. 77-98 (As Amended)

1 Section 1. *Be It Enacted By The County Council Of Harford County,*
2 *Maryland,* that Sections 486, 487, 488, 489, 489A, 490, 491, 492,
3 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 504A,
4 505, 506, 512, 516, 517, 518, 519, 520 and 520A of the Code of
5 Public Local Laws of Harford County (1965 Edition, as amended),
6 heading, Taxes and County Treasurer, be, and they are hereby
7 repealed; and that new Chapter 11; heading; Finance and Taxation;
8 including Article 1; heading; in General; and Article 2; heading;
9 County Treasurer; be; and it is hereby added to the Harford
10 County Code; to stand in place of the Sections repealed; all to
11 read as follows: REPEALED, AND SECTIONS 11-20 THROUGH 11-25 OF
12 ARTICLE 2, HEADING, REAL PROPERTY TAX CREDITS, OF CHAPTER 11,
13 HEADING, FINANCE AND TAXATION, OF THE HARFORD COUNTY CODE, BE,
14 AND THEY ARE HEREBY REPEALED, AND THAT NEW ARTICLE 1, HEADING,
15 IN GENERAL, BE, AND IT IS HEREBY ADDED TO CHAPTER 11 OF THE
16 HARFORD COUNTY CODE, AND THAT NEW SECTIONS 11-38 AND 11-40, BE,
17 AND THEY ARE HEREBY ADDED TO ARTICLE 2, OF CHAPTER 11 OF THE
18 HARFORD COUNTY CODE, ALL TO STAND IN LIEU OF THE SECTIONS
19 REPEALED, ALL TO READ AS FOLLOWS:
20 CHAPTER 11. FINANCE AND TAXATION.
21 ARTICLE 1. IN GENERAL.
22 Section 11-1. Fiscal Year and Tax Year.
23 (a) The fiscal or budget year and the tax year of the
24 County shall begin on the first day of July and shall end on the
25 thirtieth day of June of the succeeding year, unless otherwise
26 prescribed by State law.
27 Section 11-2. Definitions.
28 (a) County or County Government shall include all
29 agencies and their officers, agents and employees who receive or
30 disburse County funds.
31 (b) County funds shall mean any monies appropriated or
32 approved by the County Council or to which the County may at any
33 time have legal or equitable title.

1 (c) Current expense budget shall mean the plan of the
2 County to receive and expend funds for charges incurred for
3 operation, maintenance, interest and other charges for the
4 ensuing fiscal year.

5 (d) Capital project shall mean:

6 (1) Any physical public betterment or improvement
7 and any preliminary studies and surveys relative thereto.

8 (2) The acquisition of property of a permanent
9 nature for public use.

10 (3) The purchase of equipment for any public
11 betterment or improvement when first constructed.

12 (e) Capital budget shall mean the plan of the County
13 to receive and expend funds for capital projects during the first
14 fiscal year included in the capital program.

15 (f) Capital program shall mean the plan of the County
16 to receive and expend funds for capital projects during the
17 fiscal year covered by the capital budget and the next succeeding
18 five (5) fiscal years thereafter.

19 Section 11-3. Comprehensive Scope of Budget.

20 (a) The County budget shall consist of the current
21 expense budget, the capital budget and capital program, and the
22 budget message. It shall represent a complete financial plan for
23 the County reflecting all receipts and disbursements from all
24 sources, including all revenues, all expenditures, and the
25 surplus or deficit in the general fund and all special funds of
26 the County Government.

27 Section 11-4. Formulation of Current Expense Budget.

28 (a) Not later than four (4) months prior to the
29 beginning of each fiscal year, the head of the agency which
30 receives or disburses County funds shall furnish to the County
31 Executive annual work programs setting forth the nature, volume,
32 cost and other factors concerning the work to be performed and

1 the estimates of the revenues and expenditures of their several
2 operations for that fiscal year. Estimated revenues shall be
3 detailed as to source and estimated expenditures as to program or
4 project.

5 (b) All such estimates shall be submitted in such form
6 and with such other supporting data as the County Executive may
7 request. The County Executive may amend the budget proposals,
8 except for the budget request of the Legislative Branch and any
9 County Board of Appeals established pursuant to Article 25A of
10 the Annotated Code of Maryland (1957 Edition, as amended), and
11 shall cause to be prepared the County budget as set forth in
12 Sections 506, 507 and 508 of the Charter of Harford County,
13 Maryland.

14 Section 11-5. Formulation of Capital Budget and Capital Program.

15 (a) At such time as the County Executive may direct,
16 each agency which receives or disburses County funds shall submit
17 to the County Executive an itemized list of the capital projects
18 which each agency proposes to undertake in the ensuing fiscal
19 year and next succeeding five (5) fiscal years thereafter.

20 (b) The County Executive may amend the capital budget
21 and capital program proposals and shall cause to be prepared the
22 County budget as set forth in Sections 506, 507 and 508 of the
23 Charter of Harford County, Maryland.

24 Section 11-6. Contents of Current Expense Budget.

25 (a) The proposed current expense budget shall contain
26 the following information:

27 (1) A statement of all revenue estimated to be
28 received by the County during the ensuing fiscal year, classified
29 to show the receipts by funds and sources of income.

30 (2) A statement of debt service requirements for
31 the ensuing fiscal year.

32

1 (3) A statement of the estimated cash surplus, if
2 any, available for expenditure during the ensuing fiscal year,
3 and any estimated deficit in any fund required to be made up in
4 the ensuing fiscal year.

5 (4) An estimate of the several amounts which the
6 County Executive deems necessary for conducting the business of
7 the County to be financed from and not to exceed estimated
8 revenue for the ensuing fiscal year.

9 (5) A statement of the bonded and other indebtedness
10 of the County Government and its agencies, including self-
11 liquidating and special taxing district debt and contingent
12 liabilities.

13 (6) A statement of the proposed contingency
14 reserves, all of which shall not exceed three percent (3%) of the
15 general fund and of any other fund.

16 (7) A comparative statement of the receipts,
17 amounts budgeted, and actual expenditures for the last completed
18 fiscal year, the estimated receipts and expenditures of the
19 currently ending fiscal year, and the expenditures recommended by
20 the County Executive for the ensuing fiscal year for each program
21 or project which shall be classified by agency, character and
22 object.

23 (8) Any other material which the County Executive
24 may deem advisable or the Council may require.
25 Section 11-7. Contents of the Capital Budget and Capital Program.

26 (a) The proposed capital budget and capital program
27 shall be arranged to set forth clearly the plan of proposed
28 capital projects to be undertaken in the ensuing fiscal year and
29 in each of the next five (5) fiscal years, and also the proposed
30 means of financing the same. The capital budget shall include a
31 statement of the receipts anticipated during the ensuing fiscal
32 year from all borrowing and from other sources for capital projects.

1 Section 11-8. Contents of the Budget Message.

2 (a) The budget message shall contain supporting
3 summary tables and shall explain the proposed current expense
4 budget and capital program, both in fiscal terms and in terms of
5 work to be done. It shall outline the proposed financial
6 policies of the County for the ensuing fiscal year and describe
7 the important features of the current expense budget. It shall
8 indicate any major changes in financial policies and in expenditures,
9 appropriations and revenues as compared with the fiscal year
10 currently ending, and shall set forth the reasons for such
11 changes.

12 Section 11-9. Submission of the County Budget.

13 (a) Not later than three (3) months prior to the
14 beginning of each fiscal year, the County Executive shall submit
15 to the Council the proposed County budget for that fiscal year.

16 Section 11-10. Filing of Proposed Budget.

17 (a) The proposed County budget shall be filed with the
18 Secretary of the Council and copies thereof shall be made
19 available to the public upon request.

20 Section 11-11. Public Budget Hearings.

21 (a) Upon receipt of the proposed County budget, the
22 Secretary of the Council shall cause to be published in at least
23 two (2) newspapers published in the County a notice of the place
24 and time of at least two (2) public hearings on the budget by the
25 Council. The Council may hold such other preliminary hearings on
26 the budget for the purpose of obtaining information as it may
27 determine, but no action shall be taken by the Council on the
28 budget except in public session and after the public budget
29 hearings prescribed in this Section.

30 Section 11-12. Action on the Budget by the Council.

31 (a) After the public hearings, the Council may decrease
32 or delete any items in the budget except those required by the

1 laws of this State or of this County, and except any provision
2 for debt service on obligations then outstanding or for estimated
3 cash deficits. The Council shall have no power to change the
4 form of the budget as submitted by the County Executive, or to
5 alter the revenue estimates except to correct mathematical
6 errors, or to increase any expenditure recommended by the County
7 Executive for current expense or capital purposes.

8 (b) The adoption of the current expense budget and the
9 capital budget shall be by the affirmative vote of at least four
10 (4) members of the Council by a law to be known as the Annual
11 Budget and Appropriation Ordinance. Any borrowing to finance
12 capital projects must be authorized by an existing law of the
13 General Assembly of Maryland, or by a law of the Council adopted
14 in accordance with the Charter.

15 (c) The Annual Budget and Appropriation Ordinance
16 shall be adopted by the Council not later than one (1) month
17 prior to the beginning of each fiscal year, and if the Council
18 fails to do so, the proposed current expense budget submitted by
19 the County Executive shall stand adopted, and funds for the
20 expenditures proposed in the current expense budget shall stand
21 appropriated as fully and to the same extent as if favorable
22 action thereon had been taken by the Council.

23 Section 11-13. Reproduction of the Budget.

24 (a) The budget as adopted shall be reproduced and made
25 available to the public upon request.

26 Section 11-14. Effective Date of the Budget.

27 (a) The adopted budget shall take effect on the first
28 day of the fiscal year to which it applies.

29 Section 11-15. Tax Levy and Balanced Budget.

30 (a) When the County budget shall have been finally
31 adopted in the Annual Budget and Appropriation Ordinance, the
32 Council shall thereupon levy and cause to be raised the amount of

1 taxes required by the budget in the manner provided by law so
2 that the budget shall be balanced as to proposed income and
3 expenditures.

4 Section 11-16. Tax Differential, Incorporated Towns.

5 (a) Tax Rate. In fixing the tax rate for Harford
6 County for any year beginning after June 1, 1953, the County
7 Council of Harford County shall first fix a rate applicable in an
8 equal manner to property within and without the incorporated
9 towns of Harford County which rate shall be sufficient to raise
10 all sums needed to be raised by such taxation to meet all
11 estimated County expenses except the following (which are hereinafter
12 called listed activities) for which listed activities no levy
13 shall be made on property within the incorporated towns:

14 (1) Maintenance, care, repair and construction of
15 roads and bridges outside the boundaries of the incorporated
16 towns.

17 (2) All expenses of the Harford County Department
18 of Public Works concerning County highways.

19 (b) Municipal Activities. After having fixed a
20 County-wide rate as above, the County Council of Harford County
21 shall then levy an additional tax on property outside the said
22 city and incorporated towns sufficient to satisfy the appropriations
23 for the above listed activities outside the said city and
24 incorporated towns, after first applying to such appropriations
25 all other anticipated revenue required to be spent on any of said
26 listed activities and any surplus resulting from any such prior
27 additional tax (levied for any year beginning after January 1,
28 1953) or other revenue required to be spent on any of such listed
29 activities. All sums collected from such additional tax together
30 with all other revenues dedicated or allocated to any one (1) or
31 more of such listed activities shall be kept and deposited
32 by the Treasurer or the Comptroller of the Treasury of Harford

1 County in a special account separate and apart from all other
2 funds and no part of the funds so directed to be segregated for
3 said listed activities shall be spent for any purpose other than
4 the said listed activities; provided, however, that the County
5 Council may, to avoid the necessity of borrowing for current
6 operations, advance money to or from said funds segregated
7 hereunder in accordance with the Charter provisions.

8 Section 11-17. Transfer of Appropriations.

9 (a) Transfers of appropriations between general
10 classifications of expenditures in the current expense budget
11 within the same agency and within the same fund may be authorized
12 by the County Executive.

13 (b) Transfers between agencies of the County Government
14 and within the same fund of the current expense budget may be
15 made only during the last quarter of the fiscal year, and then
16 only on the recommendation of the County Executive and with the
17 approval of the Council.

18 (c) Inter-project transfers of appropriations between
19 capital projects in the capital budget may be authorized by
20 legislative act of the Council upon request of the County Executive,
21 but no new project shall be created nor any abandoned except in
22 accordance with Section 521 of the Charter of Harford County,
23 Maryland.

24 (d) Nothing contained herein shall be construed to
25 prevent the Council, upon request of the County Executive, from
26 providing by a law for inter-fund cash borrowings to meet temporary
27 cash requirements nor to prevent reimbursements among funds for
28 goods supplied or services rendered.

29 Section 11-18. Supplementary Appropriation.

30 (a) During any fiscal year, the Council, upon the
31 recommendation of the County Executive, may by law make additional
32 or supplementary appropriations from unexpended and unencumbered

1 funds set aside for contingencies in the County budget
2 provided that the Treasurer shall first certify in writing that
3 such funds are available for such appropriation. No supplementary
4 appropriation shall exceed the amount of funds so certified.

5 Section 11-19. Unexpended Appropriations.

6 (a) Unless otherwise provided by law, all unexpended
7 and unencumbered appropriations in the current expense budget
8 remaining at the end of the fiscal year shall revert into the
9 County general fund. No appropriation for a capital project in
10 the capital budget shall lapse until the purpose for which the
11 appropriation was made shall have been accomplished or abandoned;
12 provided that any capital project shall stand abandoned if three
13 (3) fiscal years elapse without any expenditure from or encumbrance
14 of the appropriation made therefor. The balances remaining to
15 the credit of the completed or abandoned capital projects shall
16 be available for appropriation in subsequent capital budgets.

17 Section 11-20. Limitations on Expenditures.

18 (a) No expenditures of County funds shall be made or
19 authorized in excess of the available unencumbered appropriations
20 therefor. Nothing in the Charter shall prevent the making of
21 contracts providing for the payment of funds at a time beyond the
22 fiscal year in which such contracts are made, provided the nature
23 of such transactions reasonably requires the making of such
24 contracts. Any contract, lease or other obligation requiring the
25 payment of funds from the appropriations of a later fiscal year
26 shall be authorized by legislative act.

27 Section 11-21. Restrictions on Capital Projects; Amendment to
28 Capital Budget After Adoption of Budget.

29 (a) No obligations of the County shall be authorized
30 in any fiscal year for or on account of any capital project not
31 included in the County budget as finally adopted for such year;
32 provided that upon receipt of a recommendation in writing from

1 the County Executive, the Council may, after public hearing and
2 with the affirmative vote of at least five (5) of its members,
3 amend the County budget in accordance with such recommendation
4 without increasing the total amount of appropriations therefor.
5 Section 11-22. Enterprise Accounting.

6 (a) Separate budgets for each utility shall be
7 included in the current expense and capital budgets prescribed in
8 the Charter which shall include statements of revenue and expense
9 for the required fiscal years. The accounting system of each
10 utility shall conform to generally accepted principles of utility
11 accounting and shall be kept on an accrual basis.

12 Section 11-23. Composition and Limitation Upon County Funds.

13 (a) All revenues and receipts from utility assessments;
14 from special services or benefit charges; from special taxes or
15 assessments imposed upon special taxing areas for special or
16 particular services, purposes or benefits; from funds held by the
17 County as trustee or agent; or from bond proceeds shall be paid
18 into and appropriated from special funds created therefor. All
19 other revenues and receipts of the County from taxes, grants,
20 State revenues and other receipts shall be paid into and appro-
21 priated from the general fund which shall be the primary fund for
22 the financing of current expenses for the conduct of County
23 business.

24 (b) No general fund revenues or receipts shall be
25 dedicated to, expended for or used to supplement appropriations
26 from the special funds except as a loan to such special fund as
27 authorized by Section 516 of the Charter.

28 (c) Upon request of the County Executive, the Council
29 may, by the Annual Budget and Appropriation Ordinance, or by
30 other legislative act, provide for the establishment of working
31 capital or revolving funds for the financing of central stores,
32 equipment, pools or other services common to the agencies of the
33 County.

1 (d) Notwithstanding other provisions of this Section,
2 the Council may establish a reserve fund for permanent public
3 improvements, into which there may be paid by the Annual Budget
4 and Appropriation Ordinance cash surpluses not otherwise appropriated
5 or toward the financing of which taxes or other sources of
6 revenue may be dedicated.

7 Section 11-24. Competitive Bidding.

8 (a) The Council shall prescribe by law for competitive
9 bidding for any single purchase by, or contract with, the County
10 of Three Thousand Dollars (\$3,000) or more, except contracts for
11 professional services customarily negotiated.

12 Section 11-25. Furthering Legislation.

13 (a) The Council may adopt budget and fiscal laws to
14 implement the objects and purposes of this Article.

15 Section 11-26. Taxes; Due Date; Interest Rate.

16 (a) County taxes shall be due July 1 and shall bear
17 interest from October 1 at the rate of two-thirds (2/3) of one
18 percent (1%) per month, or at such rate as the County Council may
19 provide by resolution.

20 (b) COUNTY TAXES PAID DURING JULY OF THE CURRENT YEAR
21 DUE SHALL BEAR A DISCOUNT OF TWO PERCENT (2%). COUNTY TAXES
22 PAID DURING AUGUST OF THE CURRENT YEAR SHALL BEAR A DISCOUNT OF
23 ONE PERCENT (1%).

24 Section 11-27. Taxes; Notice of Taxes Due.

25 (a) The Treasurer or the Comptroller of the Treasury
26 shall, as soon as the annual levy is placed in his hands, give
27 notice thereof by advertisement stating the time from which taxes
28 bear interest and the discounts allowed on both State and County
29 taxes and when taxes shall become delinquent.

30 (b) The Treasurer or the Comptroller of the Treasury
31 shall also immediately make out the bill of each taxpayer upon
32 which a similar notice shall be printed, and he shall, upon

1 application, forward the bill by mail to the taxpayer or his
2 agent.

3 Section 11-28. Treasurer; Reports.

4 (a) As soon as is practicable after the close of each
5 month, the Treasurer shall:

6 (1) Make a report to the County Council of the
7 receipts and disbursements of his office for the preceding month
8 showing the source of such receipts and the respective accounts
9 for which such disbursements were made.

10 (2) As soon as is practicable after the annual
11 audit, make a report covering the receipts and disbursements for
12 the preceding fiscal year and also a further statement of all
13 County and State taxes placed in his hands for collection, and
14 all erroneous and insolvent tax bills for which he shall claim
15 credit.

16 Section 11-29. Accounts of Taxes; Person Entitled to Levy.

17 (a) The Treasurer shall keep separate accounts of the
18 State and County levies of taxes, and the sums received by him on
19 account of the County levy shall be disbursed exclusively for
20 County purposes.

21 Section 11-30. Treasurer's Annual Report; Uncollected Taxes.

22 (a) The Treasurer shall, at the expiration of the end
23 of each fiscal year, make a full statement to the County Executive
24 of all State and County taxes placed in his hands for collection,
25 and all erroneous and insolvent tax bills for which he shall
26 claim a credit shall be presented to the County Executive before
27 or at the times above specified for said settlements, and in no
28 case shall the County Executive allow a credit for erroneous or
29 insolvent tax bills unless satisfactory proof be produced that
30 said bills cannot be collected.

31 (b) (a) The Treasurer is required to enforce payment
32 of taxes by sale, as provided by State law, of all property upon

1 which taxes are in arrears, as soon as he is empowered to do so.

2 Section 11-31. Notice to Delinquent Taxpayers; Procedure for
3 Sale of Property.

4 (a) On the first day of April in each year, the
5 Treasurer shall make up a list of all delinquent taxpayers and
6 the amounts for which they are respectively in arrears and
7 publish the same in each of two (2) successive weeks before the
8 first Monday in May following, and if said taxes and costs are
9 unpaid on that day, he shall immediately thereafter make up a
10 list of all delinquents assessed with real estate with a notice
11 appended that if said taxes, interest, costs, expenses and fees
12 are not paid on or before the third Monday in June next ensuing,
13 the Treasurer will proceed at ten o'clock a.m. on that day at a
14 place designated by the Treasurer to offer said property for sale
15 to the highest bidder for cash, which list and notice shall be
16 published at least four (4) weeks prior to the third Monday in
17 June; and upon the third Monday in June in each year at ten
18 o'clock a.m., the Treasurer shall proceed to sell under the terms
19 of said notice all property upon which taxes, interest, costs,
20 expenses and fees are in arrears, and shall continue such sale
21 from day to day on each secular day, legal holidays excepted,
22 from ten o'clock a.m. to five o'clock p.m., until all of said
23 property shall have been offered and disposed of.

24 Section 11-32. Date of Tax Sales.

25 (a) If the third Monday in June referred to in Section
26 11-31 shall be a legal holiday, then the sales referred to in
27 said Section shall be held on the next succeeding day which is
28 not a legal holiday.

29 Section 11-33. Personal Property Taxes; Personal Debt; Liens.

30 (a) Personal Debt. All personal property taxes in
31 Harford County, together with all increases, interest and penalties
32 thereon, shall become, from the time due and payable, a personal

1 debt of the person liable to pay the same to the County or to any
2 taxing unit thereof.

3 (b) Liens. The tax and all increases, interest and
4 penalties thereon shall be a lien upon the property of any person
5 liable to pay the same to the County or taxing unit thereof to
6 which the tax is payable from and after the time when notice has
7 been given that such tax has become due and payable as provided
8 in this Chapter. Notice of such lien shall be filed by the
9 Treasurer for the taxing unit to which the tax is payable with
10 the Clerk of the Circuit Court for Harford County. The Clerk
11 shall accurately and promptly record and index all such notices
12 of lien filed with him by the Treasurer and shall enter such lien
13 in the judgment docket of the Court, stating the name of the
14 delinquent taxpayer, the amount of the lien and the date thereof.
15 The lien provided for in this Section shall have the full force
16 and effect of a lien of judgment in the County and shall be
17 effective as of the date of recording, provided, however, that no
18 lien shall be filed under this Section until after the expiration
19 of the tax year in which such tax shall be payable.

20 Section 11-34. Sale of Personal Property for Taxes.

21 (a) Immediately after the fifteenth (15th) day of May
22 in each year, the Treasurer or the Comptroller of the Treasury
23 shall proceed to collect all taxes due and in arrears on personal
24 property by levying on and selling any realty or personalty in
25 Harford County belonging to the person assessed with the taxes so
26 in arrears. The procedure for sale shall be the same as that
27 established for delinquent real property taxes. The Treasurer
28 shall receive, in addition to advertising costs, a levy fee of
29 Five Dollars (\$5).

30 Section 11-35. Emergency Appropriations.

31 (a) To meet a public emergency affecting life, health
32 or property, the Council may, by law, upon the recommendation of

1 the County Executive, make emergency appropriations from contingent
2 funds from revenues received from unanticipated sources but in
3 excess of the budget estimates therefor or from revenues received
4 from sources not anticipated in the budget for the current fiscal
5 year.

6 (b) To the extent that there may be no available
7 unappropriated revenues to meet such emergency appropriations,
8 the Council may, by law, authorize the issuance of emergency
9 notes which may be renewed from time to time. Such notes and
10 renewals shall be paid not later than the last day of the fiscal
11 year next succeeding that in which the emergency appropriation
12 was made.

13 Section 11-36. County Indebtedness; Procedure for Payment.

14 (a) The County may incur debt. No indebtedness for a
15 term of more than one (1) year shall be incurred by the County to
16 meet current operating expenses. All County indebtedness for a
17 term in excess of one (1) year shall be on a serial maturity plan
18 providing for the maturity of the series in consecutive annual
19 installments, no one of which shall be less than fifty percent
20 (50%) of the amount of any other installment of the series; and
21 the last installment of the series shall become due not later
22 than thirty (30) years after the date of issuance.

23 (b) If at any time the Council shall have failed to
24 appropriate and to make available sufficient funds to provide for
25 the timely payment of the interest and principal then due upon
26 all County indebtedness, it shall be the duty of the Treasurer to
27 pay, or to make available for payment, to the holders of such
28 indebtedness from the first revenues thereafter received applicable
29 to the general funds of the County, a sum equal to such interest
30 and principal.

31 Section 11-37: Tobacco Taxes.

32 (a) The County Council of Harford County is hereby

1 authorized and empowered to provide by law for the imposition,
2 assessment; levying and collection of a tax or taxes upon the
3 sale in Harford County of cigars and other tobacco products.

4 SECTION 11-37. (RESERVED)

5 ARTICLE 2. REAL PROPERTY TAX CREDITS.

6 Section 11-38. Real Property Tax Credit for Aged and Handicapped
7 Persons, and Other Tax Credits.

8 (a) Harford County's tax credit for aged and handicapped
9 persons is repealed pursuant to the provisions of Article 81 12F-1
10 and Article 81 12F-2 of the Annotated Code of Maryland (1957
11 Edition, as amended).

12 (b) In accordance with the provisions of Article 81,
13 Section 9 of the Annotated Code of Maryland (1957 Edition, as
14 amended), Harford County, Maryland, hereby establishes the following
15 real property tax credits for Harford County taxes only:

16 (1) One hundred percent (100%) exemption for:

17 (A) Real property owned by community
18 associations and used for public parks, playgrounds or picnic
19 areas: As used in this Subsection, community association means
20 any incorporated association whose membership is limited to
21 voluntary subscriptions by residents of the community or
22 development and which has no power either by law, covenant or any
23 other means to assess fees against residents or property owners
24 based on property values or ownership. Applications by community
25 associations shall be filed before October 1 of the taxable year
26 for which the tax credit is sought.

27 (B) Silos used for processing or storage of
28 animal feeds FEED incidental to the operation of the farm on which
29 the silo is located: Applications for a tax credit for silos
30 shall be filed on or before October 1 of the taxable year for
31 which the tax credit is sought.

32

1 (C) For the Children's Fresh Air Society of
2 Maryland, Inc., but only for acreage in excess of the exemption
3 allowed by State law.

4 (D) Real property owned by the North Harford
5 Game and Fish Association, Inc., located on Wheeler School Road,
6 and which is solely used for the purposes of the Association.

7 (c) All applications for tax credits provided herein
8 shall be filed annually with the Director of Administration of
9 the County. Such applications shall be submitted to the Director
10 of Administration only on forms periodically prepared and furnished
11 by him upon request. No application shall be received and
12 accepted which is submitted to the Director of Administration on
13 any other form other than the one prepared by the Director of
14 Administration. Each application shall be made under oath and
15 shall contain a declaration proceeding the signature of the
16 applicant to the effect that it is made under the penalties of
17 perjury provided by Section 5 of Article 81 of the Annotated Code
18 of Maryland (1957 Edition, as amended).

19 (d) It shall be the duty of the Director of Administra-
20 tion or his designated agent to approve or disapprove the
21 application, and he shall notify the applicant at the address set
22 forth in the application.

23 (e) The additional tax credits provided by this Section
24 shall be granted to the taxpayer for the fiscal year in which the
25 taxpayer becomes eligible for said tax credits. No refunds will
26 be granted on tax bills previously paid for any taxable year for
27 which a credit may be applied for.

28 Section 11-39 40. Transfer of Metropolitan Commission Finances and
29 Assets.

30 (a) From and after February 15, 1973, all monies of
31 the Metropolitan Commission and all debts, credits, assessments,
32 levies, charges of every kind and description due to or from the

1 Metropolitan Commission shall become the money, debt, credit,
2 assessment levy charge to or of Harford County, Maryland. All
3 money, assessments, levies or charges so collected or to be
4 collected and all debts paid shall be credited or debited as the
5 case may be to the current interest and joint sinking fund and
6 the Harford County Utility Fund in such banks or trust companies
7 and such funds shall be kept separate and apart from all other
8 County funds in the County books of record.

9 (b) The Metropolitan Commission is authorized and
10 directed to execute and deliver to the County Executive by
11 February 15, 1973, any and all warrants, drafts, receipts, title
12 certificates, deeds or other indicia of ownership as may be
13 necessary to effectuate the provisions of this Section.
14 Section 2. *And Be It Further Enacted*, that if any provision or
15 provisions of this Act, or the particular application thereof,
16 shall be held to be invalid, the remaining provisions and their
17 application shall not be affected thereby. Should any provision
18 hereof be inconsistent with any rule, regulation or policy of
19 any other agency having jurisdiction, such provision shall be
20 invalid, but the remaining provisions and their application shall
21 not be affected thereby.

22 Section 3. *And Be It Further Enacted*, that this Act is hereby
23 declared to be an Emergency Act, necessary for the proper
24 operation of a vital County function, and shall take effect on
25 the date it becomes law.

26 EFFECTIVE: November 9, 1977
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BY THE COUNCIL

Read the third time.

Passed LSD 77-32 (October 18, 1977) (with amendments)

~~XXXXXX~~

By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive
for his approval this 19th day of October, 1977
at 3:00 o'clock P.M.

Angela Markowski, Secretary



BY THE EXECUTIVE

APPROVED:

[Signature]
County Executive
Date 11/9/77

BY THE COUNCIL

This Bill, having been approved by the Executive and
returned to the Council, becomes law on November 9, 1977.

Angela Markowski
Angela Markowski, Council Secretary

EFFECTIVE DATE: November 9, 1977

Rec'd for record 12/16/77 at 2:30 P.M.
Same day recorded & examined, per
H. Douglas Chilcoat, Clerk